The Signalman's Journal

Volume 81, Number 1 February 2000

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Mergers and the Mayhem That Follows

PRESIDENT'S COLUMN

Recently the American Train Dispatchers Division of the Brotherhood of Locomotive Engineers (ATTD-BLE) petitioned the Surface Transportation Board (STB) when the Canadian National/Illinois Central (CN/IC) Railroad attempted to move some dispatching jobs from the United States to Canada. CN/IC said that moving the jobs was necessary and would improve operations as a result of the merger.

The Federal Railroad Administration (FRA), the Rail Division of the AFL-CIO Transportation Trades Department (TTD) along with individual letters from the Brotherhood of Railroad Signalmen and various other rail unions all wrote the STB opposing the transfer of jobs from the US to Canada. The movement of the jobs was opposed due to the differences in Hours of Service laws and the lack of drug and alcohol testing of safety-sensitive employees in Canada.

In a surprise ruling, the STB actually ruled in favor of the ATDD-BLE and stated that CN/IC would not be allowed to move the dispatching jobs to Canada. CN/IC immediately filed suit in US Federal Court contending that the STB did not have authority in this matter. In a not so surprising move, the Federal Court ruled in favor of CN/IC and stated that the STB indeed did not have authority in this matter.

It is somewhat ironic that once a rail union gets the STB to finally act like it should when ruling on matters relating to mergers, rail labor gets the ruling overturned in Federal Court. At the present time, the ATDD-BLE is appealing the Federal Court ruling and as of yet there has been no decision on the appeal.

This issue relates to the recently proposed BNSF/CN merger. Mergers have brought unbelievable hardship on the working men and women of the merged railroads. Collective bargaining agreements have been overruled by the STB and rail labor has suffered as a result of it.

The BRS does not support the BNSF/CN merger. To allow it paves the way for two railroads remaining in the United States. That in itself is bad enough. When you take into consideration that the Federal court system is overruling the STB in allowing the CN to move American dispatching jobs to Canada, things will only get worse. What is next? Will CN move all the BNSF dispatching jobs to Canada as well? What about all of the BRS employees who take care of the equipment and are presently covered by US rules and regulations? If this merger is allowed, safety will be compromised and many rail jobs could be lost.

Even the other carriers do not support this merger. Many carriers signed off on a full-page ad that ran in the Wall Street Journal opposing the BNSF/CN merger.

In addition to the mayhem that the merger brings to BNSF/CN employees, it has also affected National negotiations. Because so much of their money is at stake the carriers are focusing on the merger and not on National negotiations. Even though this issue hinders negotiations, we will continue to meet with the carriers and move forward.

One thing remains certain, BNSF/CN employees, and more specifically rail labor will suffer through a loss of jobs, imposed agreements and financial hardships. All the while BSNF/CN stockholders and upper management will reap financial rewards.

There is one glimmer of hope. When the STB finally ruled correctly and would not allow the movement of dispatching jobs to Canada, it indicated that they were finally prepared to do their job when dealing with mergers. Hopefully, with this new resolve the STB will rule against a merger that clearly is not in anyone's benefit.

I remain, in solidarity,

W. Dan Pickett

Signal Training on the Long Island Railroad

Article by Dan Callaghan

On the Long Island Rail Road, signal training has come a long way since its inception. A comprehensive Signal Training course was developed with the joint cooperation of the Brotherhood of Railroad Signalmen Aerial Lodge 56, the Long Island Rail Road and Federal Railroad Administration to address the need for more qualified Signalmen.

Formal training begins in the Signal Helper class which is a weekly session with computer assisted instruction in electrical theory, both DC and AC, and troubleshooting techniques. These courses are designed to prepare them for the Assistant Signalman position. Successful completion of this course is mandatory for a Signal Helper to move into the Assistant Signalman training program.

The Assistant Signalman Training course is an intensive study program where the trainees devote personal time and classroom attention gaining the knowledge to develop the skills required for the position of Signal Maintainer, Signal Inspector or Signal Technician on the Long Island Rail Road. The course consists of 64 classes that meet twice a week (8-hrs) on company time at the Hillside Support Facility, where hands on experience is gained with a model interlocking, built by the students and volunteer Signalmen over the years. In the Phase 2 section of training they learn Basic Signal Technology, comprised of meters, all types of DC relays and field testing procedures. The course continues with instruction on relay circuits, power distribution, transformers, AC phasing, AC relays and field testing of AC relays. Also, charging systems and battery maintenance are covered in great detail. Testing procedures for cables, such as meggering and splicing of cables and construction procedures are covered as well as the various signal systems such as, Manual Block, Automatic 2 and 3 Block systems, Automatic Speed Control, Crossing Protection, including Highway Crossing Predictors, Interlocking Technology and various Centralized Traffic Control Systems. The course also covers the many switch movements, interlocking machines, testing and maintenance procedures, as well as FRA testing requirements. Successful completion of Phase 2 is mandatory for the position of Signalman and continued training is available for all qualified Signalmen so that they can be trained on the new Signal Technology being introduced on the Long Island Railroad.

Dedicated instructors are an important key to the success of the training program, such as Assistant Foreman Joe Passaro, who joined the training department in 1985. With his experiences in railway signaling he has passed on the knowledge to many of the newly trained Signalmen. As the need for training grew so did the need for qualified trainers, Signal Maintainer Bill Brown joined the training staff, followed by Signal Electronic Technician Kevin Hanlon. The combination of these three instructors and their experience along with the comprehensive curriculum devised by Aerial Lodge 56, the Carrier and the FRA has produced a group of highly qualified Signalmen on the Long Island Railroad.

Students often are found at various locations on the railroad in study groups helping one another in their studies. Previously qualified BRS members volunteer their own time to assist in the students studies by setting up real problems on existing equipment and guiding them through procedures to reinforce what they have learned in class. This type of hands on training builds a close bond between trainees and Signalmen it also passes on the knowledge and traditions from one generation to another and helps to insure that the future of railroad signaling is shared among BRS members.

How Al Gore has earned the trust of working families.

☑ Higher Wages.

Gore has worked to raise the minimum wage in 1977, 1988, 1989, 1996. He supports another increase to $6.15.

(AFL-CIO voting record; AP 3/27/99)

☑ Protecting Pensions.

Gore has been a leader in protecting and improving pension benefits for American workers. His work has kept your money safe and he has made it easier to move your pension funds to a new job.

(WH Press Release, 3/30/98; *LA Times* 4/12/96)

☑ A Stronger Voice for You.

Gore opposes "right to work" laws. He opposes laws that would limit your union's ability to fight for you.

(*Newsday*, 3/20/98)

Your union has researched all the candidates for President. Because none scored better on the issues than Vice-President A1 Gore, he has been endorsed by the AFL-CIO.

Vote. You are more powerful than you think.

For more information about these issues visit our website at www.aflcio.org.

Railroad Safety Advisory Committee Update

On January 28, the Railroad Safety Advisory Committee (RSAC) met for the 13th time in Washington, DC. Since its first meeting in April of 1996 the RSAC has accepted fifteen tasks. Of those tasks, the Brotherhood of Railroad Signalmen were actively involved in the following two tasks which have been completed.

Revision of Track Safety Standards

The 1992 safety authorization act required the FRA to issue revised track rules. The FRA published an Advanced Notice of Proposed Rulemaking (ANPRM) on November 6, 1992, and conducted workshops during the period January-March 1993. The RSAC accepted the task of preparing an NPRM on April 2, 1996. In November 1996, the RSAC voted to recommend issuance of the NPRM and FRA published an NPRM on July 3, 1997. A public hearing was held on September 4, 1997, with comments due by December 22, 1997. The final rule was published on June 22, 1998. The effective date of the rule was September 21, 1998.

Although the subject of much discussion, the Track Safety Working Group could not reach consensus about how the revised Track Safety Standards should address GRMS technology. The RSAC therefore recommended that a small task group continue evaluating the possibility of developing GRMS standards for broader application within the industry. The task group drafted a GRMS standard providing for the use of this technology within the industry which has been approved by the Working Group. The FRA has prepared an amendment to the final rule which will address the use of GRMS technology. Contingent upon approval of the Working Group, the revision will be forwarded to the full Committee for consideration.

Railroad Communications

The FRA, in submitting a report to Congress on Railroad Communications and Train Control on July 13, 1994, noted the need to revise existing Federal standards for radio communications in concert with railroads and employee representatives. The RSAC accepted the task of preparing an NPRM, including consideration of communication capabilities required in railroad operations, on April 1, 1996. The RSAC voted to recommend issuance of an NPRM. The NPRM was published on June 11, 1997. A final rule was published on September 4, 1998, and became effective on January 2, 1999.

The BRS is currently involved in the following two RSAC tasks which have yet to be completed.

Positive Train Control (PTC) Systems

The Swift Rail Development Act of 1994 required the FRA to submit a status report or the implementation of positive train control as a follow-up to the July 1994 report entitled *Railroad Communications and Train Control.* The FRA has provided testimony to the committees of jurisdiction reporting the status of efforts to promote implementation of positive train control. The FRA plans to utilize the results of the efforts described in the following paragraphs to provide an appropriated status report.

On September 30, 1997, the RSAC accepted two tasks involving defining PTC functionalities, describing available technologies, evaluating costs and benefits of potential systems, and considering implementation opportunities and challenges, including demonstration and deployment.

The Data and Implementation Task Force finalized a report on the future of PTC systems, which will be incorporated into the required progress report to the Congress. The Working Group concurred and the full Committee voted to accept its schedule for the September 8, 1999, full Committee meeting. With completion of the report, the Data and Implementation Task Force has substantially completed Task No. 97-4 and has address portions of Task No. 97-5.

To address Task No. 97-5, the Data and Implementation Task Force will be involved in monitoring implementation of PTC on the joint Illinois/AAR/UP/FRA project. This is an on-going process to address any remaining issues regarding the feasibility of implementing fully integrated PTC systems, evaluate factors that may guide decisions on under what circumstances PTC could yield optimum benefits in relation to costs, and determine the timetable over which such systems could be deployed, taking into account the need to first complete testing and revenue demonstration of any new system. As part of this process, the task force is reviewing the feasibility to use the revised Corridor Risk Assessment Model, developed by the Volpe Center, to analyze railroad corridors that could provide the best safety benefits if PTC were implemented. A contingent of task force members will meet at the Volpe Center in late February for a presentation and discussion on the revised model, and the results will be discussed with the full task force in March 2000.

A third task accepted by the RSAC requires revising various regulations to address the safety implications of processor-based signal and train control technologies, including communications-based operating systems. The Standards Task Force met on December 7, 8, and 9, 1999, to finalize consensus on various outstanding issues. Tentative agreement was obtained on issues concerning risk metrics, third party validation, applicability of the rule, life cycle, tracking and reporting, and other related matters. The FRA is integrating the

resulting regulatory language, and is expected that a proposed rule will be presented for Working Group consideration in March 2000.

The PTC Working Group has established two teams: an Operating Rules Team, which is actively working to ensure that appropriate railroad operating rules are part of any PTC implementation process; and a Human Factors Team which is evaluating human factor aspects of PTC systems. Members of these teams were drawn from both PTC task forces and other members of the railroad industry that have specific subject matter expertise.

Definition of Reportable "Train Accident"

The FRA identified the need to comprehensively revise the regulations governing accident/incident reporting, which had not been revised since 1974. The FRA issued an NPRM on August 19, 1994, and a final rule on May 30, 1996. Technical amendments were published on November 22, 1996, and the FRA Administrator signed final rule amendments on December 16, 1996. The final rule became effective on January 1, 1997. On June 24, 1997, the RSAC reviewed a request by an RSAC member to clarify the means used by railroads to estimate railroad property damage and improve the consistency of reporting. The RSAC accepted the task on September 30, 1997, limited to determination of damages qualifying an event as a reportable train accident. A Working Group was formed, held its initial meeting in February 1999, and has been conducting meetings to address this task.

The BRS did not serve on the Working Groups that were involved in completing the following eight tasks but has monitored the progress and, if necessary, was ready to assist the other labor organization in order to complete the assignments.

Revision of Freight Power Brake Regulations

The 1992 Rail Safety Enforcement and Review Act of 1992 required the FRA to revise the power brake regulations. The FRA did complete the portion of the rule involving two-way end-of-train devices (EOTs) and it became effective on July 1, 1997. The FRA published an NPRM on September 16, 1994, and conducted six days of public hearings. Additional options were requested from passenger interests and freight interest. Passenger power brake provisions were included in the Passenger Equipment Standards NPRM published September 23, 1997, and a final rule is in preparation. Revision of the freight power brake regulations was given as a task to RSAC on April 1, 1996. After a period of over a year of intense efforts, a consensus between railroad labor and management could not be reached on several contentious issues. The FRA formally withdrew the freight power brake task at the June 24, 1997, RSAC meeting. The FRA published an NPRM on September 9, 1998, reflective of what FRA has learned through the collaborative process. Public hearings were conducted on October 26, 1998, in Kansas City, Missouri, and on November 13, 1998, in Washington, DC. A technical conference was held in Walnut Creek, California, November 23-24, 1998. The final date for the submission of written comments was extended to March 1, 1999. The FRA is preparing the final rule.

Tourist, Excursion, Scenic and Historic Service

The Swift Railroad Development Act of 1994 required FRA to submit a report to Congress regarding FRA's actions to recognize the unique factors associated with these generally small passenger operations that often utilize historic equipment. The report was submitted to the Congress on June 10, 1996. The RSAC authorized formation of a Working Group on Tourist and Historic Railroads on April 1, 1996, to promote the safe operation of tourist and historic rail operations. The Working Group has been monitoring completion of the steam locomotive regulations task and will continue its oversight of task force activities, including the proposed development of requirements for the training of steam locomotive operators and maintenance personnel. It is expected that future working group efforts will involve the review of the applicability of other regulations, such as track safety, emergency preparedness, and passenger equipment safety standards to tourist, scenic and historical railroad operations.

Revision of Steam-Powered Locomotive Inspection Standards

A committee of steam locomotive experts from tourist and historic railroads have sought a partnership with the FRA to revise the steam locomotive regulations. Revision of the regulations was tasked to the RSAC on July 24, 1996. The Tourist and Historic Railroads Working Group created a Steam Task Force to address this task. The full Committee voted to recommend issuance of an NPRM. The NPRM was published in the Federal Register on September 25, 1998. A public hearing was held on February 4, 1999. The Task Force's recommendations in response to the comments received were accepted by the Working Group and full Committee voted to incorporate the recommendations in the final rule. The final rule was published on November 17, 1999, and became effective January 18, 2000.

Revision of Qualification and Certification of Locomotive Engineer Regulations

The final rule for locomotive engineer certification became effective in 1991, but certain issues were left unresolved. Experience under the rule has also raised additional issues. An interim final rule amendment was published on October 12, 1995. The RSAC accepted a task to revise the regulations on October 31, 1996. The full Committee voted at the May 14, 1998, meeting to recommend issuance of the NPRM forwarded by the Working Group. An NPRM was published in the Federal

Register on September 22, 1998. The Working Group has met to resolve issues presented in the public comments. At the January 28, 1999, meeting, the RSAC recommended issuance of a final rule with the Working Group modifications. The final rule was published on November 8, 1999.

Safety Standards for Roadway Maintenance Machines

During deliberations of the Working Group on Track Safety Standards, the issue of proposing standards relating to the safety of persons riding or operating maintenance-of-way equipment was raised. On October 31, 1996, the RSAC accepted a task of drafting proposed rules for safety of this equipment. A task force was formed to address the issue and the Task Force reached a consensus agreement in principle on what should be included in the proposed rule. At their last meeting, the Task Force identified several remaining issues to be resolved. In addition, the Working Group recognized the need to coordinate with the Locomotive Cab Conditions Working Group to ensure that standards for noise and air temperature (for enclosed cabs only) for new category 1 and 2 equipment employ a rationale that is reasonable consistent with the technical approach being employed for locomotive cabs. (Note: actual standards are expected to differ in important respects, recognizing the differences in the working conditions and functions involved.) The Task Force has reached a consensus agreement in principle on what should be included in the proposed rule, however, several related issues of a technical nature remain to be resolved. A complete draft proposed rule package is being prepared for presentation to the Track Working Group.

Locomotive Crashworthiness and Working Conditions Planning Task

The Rail Safety Enforcement and Review Act of 1992 required the FRA to conduct a proceeding regarding locomotive crashworthiness and working conditions and issue regulations or submit a report. The FRA conducted research, outreach, and a survey of locomotive conditions and finalized a report to the Congress entitled *Locomotive Crashworthiness & Working Conditions*, transmitted by letter of September 18, 1996. The report conveyed data and information developed by the FRA to date, closed out those areas of investigation for which further action is not warranted, and defined issues that should be pursued further in concert with industry parties, either for voluntary or regulatory action. The RSAC accepted a planning task on October 31, 1996, to evaluate the need for action responsive to recommendations contained in the report. A Planning Group reviewed the report and grouped issues into categories. The FRA presented a task statement addressing locomotive crashworthiness and a task statement addressing cab working conditions to the RSAC on June 24, 1997.

Locomotive Crashworthiness

On June 24, 1997, the RSAC voted to accept a task addressing locomotive crashworthiness issues. The Working Group on Locomotive Crashworthiness established a Task Force on engineering issues that reviewed collision history and design options. The Working Group reviewed the results of research that was commissioned and is drafting standards for freight and passenger locomotives to present to the RSAC for consideration.

Locomotive Cab Working Conditions

On June 24, 1997, the RSAC voted to accept a task addressing cab working conditions issues. The Working Group on Locomotive Cab Working Conditions established task forces on noise and temperature. The full Working Group met several times to develop recommendations for locomotive sanitation standards. A draft sanitation document is under review by the Working Group. The Noise Task Force met several times and the FRA is preparing a draft document for Working Group approval regarding noise exposure requirements to be presented to the RSAC.

Revision of Even Recorder Requirements

In issuing final rules for event recorders which became effective May 5, 1995, the FRA noted the need to provide more refined technical standards. The National Transportation Safety Board (NTSB) noted the loss of data from event recorders in several accidents due to fire, water and mechanical damage. The NTSB proposed performance standards and agreed to serve as co-chair for an industry/government working group that would define technical standards for next-generation railroad event recorders. The FRA conducted a meeting of an informal working group comprised of railroad labor and management and co-chaired by the NTSB on December 7, 1995, to consider development of technical standards. At the July 24-25, 1996, RSAC meeting, the Association of American Railroads (AAR) agreed to continue the inquiry and on November 1, 1996, reported the status of work on proposed industry standards to the RSAC. On March 5, 1997, the NTSB issued recommendations regarding testing and maintenance of event recorders as a result of the findings in the investigation of an accident on February 1, 1996, at Cajon Pass, California. On March 24, 1997, the RSAC indicated its desire to receive a task to consider the NTSB recommendations with respect to crash survivability, testing and maintenance. A task was presented to, and accepted by , the RSAC on June 24, 1997. The Working Group on Event Recorders was formed and a Task Force established. The Working Group and Task Force have conducted meetings and a draft proposed rule is being reviewed.

UNION MEMBERSHIP INCREASES IN 1999

Brotherhood of Railroad Signalmen members should be aware that the Bureau of Labor Statistics released new numbers on union membership and union pay in 1999. The labor movement gained a total of 266,000 new members over the last year. The following summarizes new developments in union membership by demographics, industry, occupation, and geographical location.

- Union membership increased by 266,000, in 1999, to a total of 16,477,000. This is the largest one-year increase in twenty years.
- Union density (the percentage of workers who belong to unions) was 13.9% in 1999, unchanged from the previous year.
- Union membership grew in both the private and the public sector – with 113,000 new members in the private sector and 153,000 in the public sector. This reverses the 5-year decline in private sector union membership.
- Union membership increased by 1.6% from 1998 to 1999. This is the fastest increase in union membership in over twenty years. Moreover, union membership grew at about the same rate as the overall workforce so that union members as a share of the workforce remained unchanged.

Demographics:

- Union membership grew faster for women than for men. About 2 in 3 of new union members were women. In 1999, the percentage of women workers who were union members was 11.4% compared to 16.1% for male workers.
- Union membership grew for whites and Latinos, and was unchanged for African Americans. Union membership increased by fully 3.7% (+54,000) for Latino workers, compared to a 1.8% increase growth (+231,000) for white workers.
- A total of 1,525,000 Latino workers belong to unions in 1999. This is the largest number of Latino union members ever in the U.S.
- African Americans continue to have the highest union density of 17.2% in 1999. Union density for whites remained unchanged at 13.5%, and Latino union density was 11.9%, also unchanged from the previous year.

Industry:

- Union membership growth in 1999 was concentrated in the construction industry (+131,000) and service industries (+59,000). Other industries with union job gains were: agriculture, transportation, retail trade, and finance, insurance and real estate.
- Union membership in manufacturing industries continued to decline. In 1999, 103,000 union jobs were lost. Over the same period, a total 440,000 manufacturing jobs were lost. This means that about one in four lost jobs was a union job, so that union job losses were disproportionally high.

Occupations:

- Bureau of Labor Statistics data indicates that union membership grew disproportionally in high-wage occupations and low-wage occupations, and declined in middle-skills occupations.
- Union membership increased sharply in professional specialty occupations (+251,000). Precision production occupations (+92,000), managerial (+91,000), technicians, sales and service (excl. protective services), handlers, equipment cleaners, helpers, and laborers, and farming all had gains too.
- However, union membership declined in the following occupations: administrative support, protective services, machine operators, assemblers and inspectors, and transportation and material moving occupations.

Salary:

- Weekly salary for a typical union worker increased by 2.0 percent to $672 in 1999. However, wages increased faster for nonunion than union workers in 1999 (median weekly earnings for nonunion workers increased by 3.4%).
- As a result, the union wage difference declined slightly to 30% from 32% in 1998. In 1999, a typical full-time union member earned $672 per week, compared to $516 for a typical full-time nonunion worker.
- Union women earned 35 percent more than nonunion women. African American union members earned 39 percent more than their nonunion counterparts, and Latino union workers earned fully 55 percent more than nonunion Latinos.

States:

- States with the largest increase in union membership were: California (+132,000), Pennsylvania (+69,000), Maryland (+36,000), Nevada (+27,000), Kansas (+26,000), West Virginia (+24,000), Minnesota (+22,000), and Alabama (+21,000).
- Union membership increased in 22 states, and declined in 11 states.

States: Union Membership and Density, 1999.

[In 1000s]

State	1998	1999	Union Density
TOTAL	**16,211**	**16,477**	**13.9%**
Alabama	180	201	11.0%
Alaska	51	51	20.4%
Arizona	123	137	6.8%
Arkansas	61	79	7.5%
California	2,154	2,286	16.5%
Colorado	171	181	9.4%
Connecticut	263	264	17.9%
Delaware	48	47	13.8%
District of Columbia	30	32	13.4%
Florida	408	410	6.5%
Georgia	257	253	7.3%
Hawaii	130	114	23.1%
Idaho	42	48	9.1%
Illinois	1,004	993	18.0%
Indiana	431	424	15.7%
Iowa	166	184	13.8%
Kansas	93	119	9.8%
Kentucky	219	192	11.5%
Louisiana	134	145	8.2%
Maine	66	84	15.5%
Maryland	331	367	15.1%
Massachusetts	453	465	16.3%
Michigan	954	963	21.5%
Minnesota	422	444	19.2%
Mississippi	61	67	6.1%
Missouri	336	353	14.2%
Montana	49	55	15.2%
Nebraska	77	66	8.8%
Nevada	134	161	19.6%
New Hampshire	62	60	10.7%
New Jersey	793	741	20.3%
New Mexico	63	65	9.8%
New York	1,900	1,897	25.3%
North Carolina	140	109	3.3%
North Dakota	25	25	9.3%
Ohio	932	896	17.9%
Oklahoma	117	124	8.9%
Oregon	232	216	15.2%
Pennsylvania	827	896	17.3%
Rhode Island	81	77	17.7%
South Carolina	78	61	3.6%
South Dakota	21	20	6.1%
Tennessee	183	181	7.5%
Texas	503	520	6.0%
Utah	62	60	6.4%
Vermont	25	26	9.6%
Virginia	209	204	6.5%
Washington	537	535	20.7%
West Virginia	83	107	15.4%
Wisconsin	470	452	18.1%
Wyoming	20	19	9.0%

President Clinton Calls For Record $54.9 Billion in Transportation Investments

President Clinton's budget for fiscal year 2001 proposes a record $54.9 billion in transportation investments to make travel safer, improve the quality of life for all Americans, expand opportunity, promote innovation and continue economic growth in the new century and new millennium, Transportation Secretary Rodney E. Slater said today.

"President Clinton has said that 'never before have we had such a blessed opportunity, and therefore such a profound obligation, to build the more perfect union of our founders' dreams,'" said Secretary Slater. "This budget makes the most of this opportunity. These investments will make travel safer and more secure, our economy stronger, and our communities more livable. They are investments that sustain our economic growth and our course of fiscal responsibility."

The proposed $54.9 billion fiscal year 2001 budget is $4.7 billion, or 9 percent, higher than the current year's $50.2 billion budget, an increase partly paid for with increased fuel tax revenues. The budget funds key programs that help achieve the Department's strategic goals: safety, mobility, economic growth and trade, environmental protection, and national security.

President Clinton and Vice President Gore's top transportation priority continues to be ensuring safety, and the budget has a record $4 billion for direct safety programs, 13 percent more than the current year. This includes:

- $1.7 billion for highway safety, 21 percent more than this year, including programs to get unsafe trucks off the road, reduce the number of drunk drivers, develop safer roads and vehicles and increase seat belt and child safety seat use;

- $1.1 billion for aviation safety, a 6 percent increase, to prevent runway incursions, inspect hazardous materials shipments and help to reduce the U.S. commercial aviation fatal accident rate by 80 percent by 2007;

- $973 million, more than 6 percent above this year's level, for Coast Guard search and rescue missions and other efforts to save recreational boaters, fishing crews and others in distress;

- $117 million, 6 percent more than this year, to prevent train collisions, reduce highway-grade crossing accidents and improve railroad safety;

- $47 million, a 28 percent increase, to protect communities from unsafe pipelines transporting oil, natural gas or other substances.

A record $39 billion is planned for infrastructure investment to improve mobility, 86 percent higher than the 1990-93 annual average, including:

- A record $30.4 billion to maintain highways and build new roads and bridges, including $280 million to improve border crossings and trade corridors;

• $96 million in Transportation Infrastructure Finance and Innovation Act (TIFIA) Program funding to leverage as much as $2.2 billion in additional state and private financing for transportation projects;

• A record $6.3 billion for mass transit, including 12 new or expanded rail systems in Portland, Ore.; Chicago; Seattle; Pittsburgh; Memphis; Minneapolis; Denver; Baltimore; Washington, D.C.; northeastern New Jersey; and Salt Lake City, home of the 2002 Winter Olympics;

• $1.9 billion in grants to expand runway capacity, reduce noise and improve safety at the nation's airports;

• $521 million to continue rebuilding Amtrak's trains and stations, helping America's railroad move towards operating self-sufficiency;

• $468 million to expand intercity passenger rail service and lay the foundation for high-speed rail.

Several initiatives support economic growth and trade, including:

• A record $1.28 billion, 37 percent more than this year, for transportation research and for the development and deployment of new technologies. This includes $338 million, 83 percent more than this year, for smart traffic signals, regional travel information networks and other intelligent transportation systems;

• $150 million, double this year's amount, for paratransit, ridesharing and other services to help welfare recipients and lower-income workers get to jobs;

• $358 million, up 50 percent, to improve roads and other forms of transportation on Native American lands;

• $69 million for a new initiative to improve transportation in the Mississippi Delta, supporting economic growth as similar investments have done in Appalachia;

• $110 million for a new icebreaker to keep Great Lakes ports open for winter shipping.

A record $3.8 billion, 5 percent more than this year, is proposed for programs to protect the environment and to support community-based initiatives to combat congestion and pollution, including:

• $1.6 billion for the Congestion Mitigation and Air Quality Improvement Program, to fund transit, ridesharing and other projects that help communities clean their air;

• $1 billion for the Coast Guard to prevent oil spills, protect fisheries and safeguard our waterways from pollution;

• $52 million for locally-developed "smart growth" plans to reduce congestion and pollution;

• $20 million for the Advanced Vehicle Program, to develop less-polluting trucks and buses.

$1.6 billion, 8 percent more than this year, is budgeted to support national security and combat terrorism, including:

• $617 million for Coast Guard drug interdiction programs, continuing the successes which last year kept more than 140,000 pounds of drugs off our streets;

• $91 million to protect the computers that operate the air traffic control system from cyber-terrorism;

• $99 million to keep 47 ships available for emergency sealift capacity in the event of military operations or natural disasters.

OBITUARIES

CLYDE K. BEVAN-retired member of **LOCAL 183.** Brother Bevan retired in 1972 after 44 years of service with CRI&P Railroad. He was a Signal Maintainer at Blue Island, Illinois at the time of retirement. Brother Bevan held the position of Chief Signalman.

VERNON V. BLESSING-retired member of **LOCAL 50.** Brother Blessing retired in 1972 after 45 years of service with the Pennsylvania Railroad Company. He was a T&T Maintenance man at Coatesville, Pennsylvania at the time of retirement.

DONALD A. CLEVELAND-retired member of **LOCAL 129.** Brother Cleveland retired in 1991 after 27 years of service with the Rock Island and Burlington Northern Railroad. He was a Signal Electronic Technician at Memphis, Tennessee at the time of retirement. Brother Cleveland served as a Local Trustee.

ASA A. EDWARDS-retired member of **LOCAL 174.** Brother Edwards retired in 1988 after 30 years of service with the C&EI, Missouri Pacific and Union Pacific Railroads. He was a Signal Gang Foreman at Salem, Illinois at the time of retirement.

LOUIS B. FAZIO-retired member of **LOCAL 206.** Brother Fazio had 33 years of service with the Missouri Pacific Railroad. He was a Communications Maintainer at Houston, Texas at the time of retirement. Brother Fazio served as a 2nd Vice President.

WILLIAM R. GERARD-retired member of **LOCAL 31.** Brother Gerard retired in 1979 after 40 years of service with the B&O and C&O Railroads. He was a Signal Maintainer at Keyser, West Virginia at the time of retirement.

JOE HOWARD-retired member of **LOCAL 206.** Brother Howard retired in 1984 after 38 years of service with the Missouri Pacific Railroad. He was a Signal Maintainer at Kingsville, Texas at the time of retirement. Brother Howard served as a Local Chairman.

HAROLD KAMPF, JR.-retired member of **LOCAL 84.** Brother Kampf retired in 1979 after 40 years of service with the NY-LB,CRR Railroads and Conrail. He was a Leading Signalman at Red Bank, New Jersey at the time of retirement. Brother Kampf served as a member of the Grievance Committee.

WILBUR F. KEIL-retired member of **LOCAL 8.** Brother Keil retired in 1993 after 40 years of service with the Union Pacific Railroad. He was a Signalman at LaSalle, Colorado at the time of retirement.

RAWLEIGH L. KERR-retired member of **LOCAL 21.** Brother Kerr retired in 1989 after 38 years of service with the Kansas City Terminal Railroad. He was a Signal Maintainer and Signal Gang Foreman at Kansas City, Missouri at the time of retirement. Brother Kerr served as a Local Trustee and member of the Grievance Committee.

JOHN E. LEONARDOS-retired member of **LOCAL 99.** Brother Leonardos retired in 1983 after 36 years of service with the Southern Pacific Transportation Company. He was a Signal Gang Foreman at Houston, Texas at the time of retirement. Brother Leonardos served as a Local 2nd Vice President and Local Chairman.

HOWARD R. PORTER-retired member of **LOCAL 212.** Brother Porter retired in 1976 after 35 years of service with the NY Central, Penn-Central Railroads and Conrail. He was a Signal Inspector at Indianapolis, Indiana at the time of retirement. Brother Porter served as a Trustee for Local 15.

LINDSEY H. ROBERTS-retired member of **LOCAL 148.** Brother Roberts retired in 1972 after 32 years of service with the C&O Railroad. He was a Signal Maintainer at Richmond, Virginia at the time of retirement.

RICHARD D. TRUAN-active member of **LOCAL 57.** Brother Truan had 32 years of service with the Penn-Central, Pennsylvania Railroad and Conrail. Brother Truan was a Signal Maintainer at Oak Island, Newark, New Jersey.

DALLAS WALLACE-retired member of **LOCAL 176.** Brother Wallace had 39 years of service with the L&N and CSX Railroads. He was a Signalman at Marietta, Georgia at the time of retirement.

CONTINUOUS MEMBERSHIP

The Brotherhood of Railroad Signalmen, in recognition of BRS members' contributions to the Signalman's craft and their dedication to the principle of trade unionism, has established a Continuous Service program to honor longtime BRS members. Continuous service lapel pins are presented to members every five years, beginning with their 25th year of membership.

The following is a list of the members who recently received Continuous Service pins in recognition of their years as BRS members:

40 YEARS	LOCAL
RC Hill Jr	48
GL Nolan	68
RL Amick	126
CE Rigel	179
WF Bleau	216

35 YEARS	LOCAL
PA Conrad	40
R Abramshe	57
DR Frank	103
TJ Finegan Sr	105
GG Smith	111
BW Reynolds	132
KG Ingraham	161
G Smith	162
CC Catron	174
EJ Hoostowski	213

30 YEARS	LOCAL
WJ Farmer	10
R King	11
LM Odom Sr	16
GE Rivers	16
JE Batton	25
RL Daniels	31
TE Disque	31
RL Gamble Jr	31
JW Braden	43
HE Bennett	49
JE White	49
RE Welsh	52
ME Brown	55
JS Hale	55
DE French	72
ST Liebi	72
MA Coburn	77
WB Bryson	87
AR Pearson	98
HB Strayhorn	99
RL Twitchel	103
LG Howser	116
JD Pearson	116
GW Gordon	133
LR Parrott	141
RC During	154
GL Bedord	155
DL Walters	156
DG Boulware	157
JF Guernick	160
MC Harrison	160
WR Wheelwright	160
ME Coker	178
TA Golden	188
RG Lyon	188
RR Scott	188
JN Procknow	227
SK Coble	228
D Martin	228
DG McCullough	228

25 YEARS	LOCAL
GA Wise	2
FM MacKenzie III	5
MR Stewart	8
M Bagwell Jr	13
FW Wolf	13
AR Keenan	35
RA Gourley	42
ML Lee	42
MC Waldon	42
CE Pritchett	51
DN Couser	52
SR Renninger	57
BW Briese	68
JL Mattingly	71
PR Schenck, Jr	77
JJ McEvoy Jr	84
JG Morris	84
SA Whaley	87
TV Lutz	94
BR Ryan	94
JR Rodriguez	102
RW Wilson	107
DC Henderson	111
CL Lacy	119
JL Campbell	129
DH Wilkins	132
JC Frye	136
JW Hamlin	136
JW May	136
JG Coates	148
TE Lee	154
JL Lane Jr	160
WJ Tittmann	160
JR Johnson	173
BJ Robertson	185
TW Neilson	213
DL Jones	227
JD Young	227
DA King	228
P Roble Jr	229

Notice of Combined Local Meeting

All BRS members and their spouses within driving distance of Henderson, Louisiana are invited to attend a joint/local meeting at 10:00 a.m. on Saturday, April 15, 2000. The meeting will be at Robin's Restaurant in Henderson, Louisiana (take exit 115 off Interstate 10 south to LA352). For additional information contact ATSF Vice General Chairman Rod Kidder at (318) 667-7879 or UP Assistant General Chairman Harry Doucet (318) 638-8022.

BRS International President Dan Pickett, International Secretary-Treasurer Walt Barrows, International Vice President Val Van Artsdalen, ATSF General Chairman Mark Ciurej, UP General Chairman John McArthur, and a representative from United Healthcare are scheduled to be in attendance.

The Labor Movement Fights Nazism: The Birth of the Jewish Labor Committee

by Gail Malmgreen

On a freezing cold Sunday afternoon, February 25, 1934, more than a thousand delegates from Jewish trade unions and fraternal organizations gathered in a meeting-hall on New York's Lower East Side with a serious purpose in mind. A little more than a year earlier Hitler had taken power in Germany; within a few short months he wiped out political opposition to the Nazi Party, took control of Germany's massive labor movement, and stepped up persecution of Jews and other minorities. Jewish labor leaders in America, mostly immigrants themselves, followed events in Europe closely through the Yiddish press and in letters from family and friends abroad. As Hitler's armies invaded one country after another, they knew that a crisis was brewing.

The February meeting launched a new organization, the Jewish Labor Committee (JLC), whose aims would be to oppose Nazism in every way possible, to aid refugees and victims of persecution, and to educate the American people – and particularly the American labor movement – about the evils of Nazism and fascism. The JLC's leaders, president, Baruch Charney Vladeck of the *Jewish Daily Forward;* treasurer, David Dubinsky, of the International Ladies Garment Workers Union; and secretary, Joseph Baskin of the Workmen's Circle, could speak for several hundred thousand Jewish workers. But they knew that their anti-Nazi activity would be more effective if they could reach out to the mainstream labor movement for support.

Dubinsky, recently elected president of the ILGWU, was also the youngest (and only Jewish) member of the American Federation of Labor's Executive Board. His personal friendship with AFL president William Green proved very helpful to the JLC. B.C. Vladeck was invited to deliver a stirring anti-Nazi speech at the October 1934 AFL convention in San Francisco, and in response, the convention set up a "Labor Chest," through which AFL unions could make voluntary donations to the anti-Nazi effort. The JLC went on to organize mass meetings, demonstrations, and collections on the shop floor for victims of Hitler. It brought persecuted trade unionists from Germany, Italy and Eastern Europe to speak directly to American labor groups. As an independent organization, it was free to work with sympathetic allies in both the AFL and the CIO, or with mainstream Jewish organizations, and it could act on its own when necessary.

On some issues it was hard to find agreement with the broader labor movement. American unions had a long, unbroken history of opposition to easing restrictions on immigration. In the depths of the Depression they were not about to change their position – even to aid refugees from Hitler and Mussolini. Several resolutions put forward by the Jewish garment unions, calling on the U.S. government to open our doors to refugees, were rejected by AFL conventions. The JLC then proceeded to work on its own to find safe havens, and get money, assistance and false documents to those who managed to elude the Gestapo.

Joining forces with Rabbi Stephen Wise's American Jewish Congress, the JLC energetically promoted the campaign to boycott German goods and services. It won AFL endorsement of the boycott, and picketed and petitioned until many prominent retailers and manufacturers agreed to respect the boycott.

In the summer of 1936, when efforts to keep the U.S. out of the Berlin Olympics failed, the JLC organized a Labor Athletic Carnival, or "Counter-Olympics" in New York City. The event, which drew union-sponsored teams and amateur athletes from across the country, was a publicity success, and it was repeated the following summer.

After the Nazi invasion of Poland in September 1939 and the fall of France in 1940, the JLC realized that avenues of escape would soon be closed off completely. JLC representatives went with William Green to the Roosevelt Administration and secured the promise of a limited number of emergency visas, to bring Jewish and labor activists in immediate peril from the Gestapo to this country. Under this special temporary visa program more than a thousand individuals were saved, among them trade unionists, socialists, well-known

Jewish journalists and artists. For the countless thousands who couldn't be rescued, the lifeline was through the underground movements. The JLC channeled aid to the Resistance in both Eastern and Western Europe. This money furnished arms to the defenders of the Warsaw Ghetto, paid for clandestine printing presses and radio transmitters in Norway and the Netherlands, paid guides who led refugees over the Swiss and Spanish borders, sustained Jews hiding in "Aryan" territory, and provided food, clothing and medicine for Jewish refugees from Vilna and Marseilles to Mexico City and Shanghai.

After the attack on Pearl Harbor in December 1941 American labor threw itself wholeheartedly into the war effort. The JLC and the Jewish unions did their share – buying millions of dollars of war bonds and sending young men and women into wartime service; at the same time they never forgot their fellow Jews facing the genocidal onslaught of the Nazis. Through the underground, the JLC received some of the earliest reports of the horrors of the extermination camps and "Final Solution." With heavy hearts they kept up their pressure on the Roosevelt Administration and the labor movement to offer some shelter to refugees. In belated response to this kind of pressure, the War Refugee Board was created in 1944 and a small refugee camp opened at Oswego in upstate New York.

At the War's end, new tasks faced the JLC: getting aid to survivors in the Displaced Persons camps, reuniting fragmented families, and providing visas, jobs and new homes for all who needed them. In the following decades the JLC forged a new role for itself, opposing anti-semitism, fighting for civil rights, supporting labor and human rights worldwide, and acting as a bridge between the labor movement and the Jewish communities in the U.S.

The Robert F. Wagner Labor Archives at New York University houses the historical records of the JLC. To learn more about JLC history, see the Archives' illustrated web site, "Jewish Labor and the Holocaust," at: www.nyu.edu/library/bobst/collections/exhibits/tam/JLC/opener.html

The Wagner Labor Archives has also produced *They Were Not Silent: The Jewish Labor Movement and the Holocaust,* a new half-hour video documentary, making use of little-known material from the JLC archives. It is available from Cinema Guild, 1-800-723-5522.

Gail Malmgreen is archivist for the Jewish Labor Committee Collection, and secretary of the New York Labor History Association,

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SIGNALMAN'S STORE

CLOTH EMBLEM of BRS logo has white letters with red and black border, steam and diesel locomotives and green-over-red searchlight signal. Ideal for hats and jackets!

COASTERS are 3-inch diameter plastic with full-color BRS logo.

BRS MASTER NATIONAL AGREEMENT BOOK contains the basic provisions of national agreements negotiated with U.S. railroads and the BRS. The loose-leaf binder with 2-inch rings makes it easy to update or add additional materials, such as local agreements.

SIGNAL TRAINING COURSE as developed by Canadian National Ry., is used in signal training programs by many U.S. railroads. This modern premier training manual contains 4 volumes and 31 sections in one 3-inch binder. (copyrighted)

HISTORY OF THE BRS, ***"THE FIRST 75"*** as written by the late A.E. Lyon, who was BRS president 1934-1945. Contains the Brotherhood's history from its formation in 1901 through 1976. BRS members will enjoy reading about their Brotherhood's history and development.

LAPEL PIN/TIE TACK has the BRS searchlight signal logo with outline and letters in gold. 5/8" in diameter. Makes an ideal hat pin!

LAPEL PIN/WITH STONE SETTING searchlight signal logo with outline and letters in gold. 5/8" in diameter.

KEY TAGS made of solid brass with BRS logo and bound leather backing.

DECALS have the BRS searchlight logo and are available in two diameter sizes - 2" & 4". The 2" decals have a **reflective** image of the BRS searchlight signal and are the perfect size for hard hats. The 4" decals have a **non-reflective** image of the BRS searchlight signal and are the perfect size for windows and bumpers. The inside window decals have a **non-reflective** image of the BRS searchlight signal and can be placed inside to resist the elements. These pressure-sensitive decals are long lasting and easy to apply.

GOLF CAPS have the BRS cloth colorlight emblem stitched into the front. Made of medium-weight cotton, they have an adjustable headband and come in 10 attractive colors (White, Black, Red, Blue, Grey, Advantage Camouflage, Realtree Camouflage, Green Camouflage, and Brown Camouflage).

STANLEY MUG is a hot/cold mug with a stainless steel finish with the BRS logo.

STANLEY THERMOS made of solid steel, unbreakable, with a green finish and BRS logo.

GOLF SHIRTS are available in three colors and made of a cotton/polyester blend, each has the BRS colorlight logo embroidered in red and green.

SPORTS STYLE JACKETS have a medium-weight polyester/cotton blend shell with nylon or polyester lining, elastic wrist and waistbands. Embroidered four-color BRS emblem. Available in white, tan and light gray only.

CANVAS/BLANKET LINED COAT made of 100% cotton canvas and has the BRS colorlight logo embroidered in red and green. Available in black only.

WOOL/LEATHER BRS JACKETS have a heavyweight wool shell, a nylon lining, with leather sleeves and collar. Embroidered four-color BRS emblem. Available in black only.

CANVAS VEST made of 100% cotton canvas and has the BRS colorlight logo embroidered in red and green. Available in brown only.

Minimum order accepted is $15.00 (U.S. Funds)

Make check or money order payable to:
Brotherhood of Railroad Signalmen

Mail payment and order to:
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Box U
Mount Prospect, IL 60056-9048

NAME_____

CERTIFICATE NUMBER_____

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Signalman's Store

ORDER FORM

Please send me the following

ITEM	QUANTITY	PRICE	TOTAL
Cloth Emblems		2.50	
Coasters		1.00	
BRS Master National Agreement		10.00	
Signal Training Course		50.00	
History of the BRS		10.00	
Lapel Pin/Tie Tack		4.50	
Lapel Pin w/Stone Setting		7.00	
Ref. Decals (2-Inch)		.30	
Non-Ref. Decals (4-Inch)		.25	
Inside Window Decals		.45	
Stanley Mug		14.00	
Stanley Thermos		50.00	
GOLF CAPS			
White		9.00	
Black		9.00	
Red		9.00	
Blue		9.00	
Gray		9.00	
Advantage Camo		9.00	
Realtree		9.00	
Green Camo		9.00	
Brown Camo		9.00	

GOLF SHIRTS	M	L	XL	2X	3X			
Multi-Pattern Brown							35.00	
Multi-Pattern Green							35.00	
White							30.00	
JACKETS								
White							50.00	
Grey							45.00	
Beige							45.00	
COATS								
Wool/Leather							165.00	
Black/Canvas							43.00	
VESTS							39.00	
Available sizes in un-shaded boxes only							TOTAL	

BRS DESIGNATED COUNSEL

When Signalmen suffer a work-related injury or illness, BRS members or their families are encouraged to determine their rights and benefits under the Federal Employers' Liability Act before agreeing to any settlement with the railroad employer. The Brotherhood of Railroad Signalmen has designated the attorneys listed in this directory to serve as qualified counsel for BRS members in employee injury cases covered by FELA.

Attorneys are listed by state and are designated to serve BRS members living or working in the general region of their offices. Designation of FELA counsel is by authority of the BRS Executive Council only.

BRS members are encouraged to provide information regarding FELA cases, including criticism or commendations regarding the service of designated counsel, and information on injuries and settlements. This information, which will be used in the continuing evaluation of this program, should be sent to W. D. Pickett, President, Brotherhood of Railroad Signalmen, Box U, Mount Prospect, IL 60056-9048.

Bold *print denotes additions or changes since the last issue of the Journal.*

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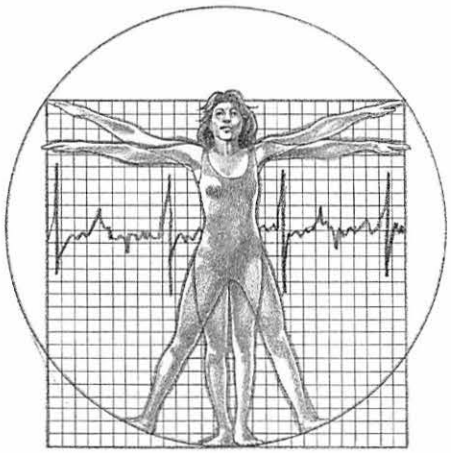
Where to file claims for all United HealthCare Insurance policies except Plan D:

United HealthCare Railroad Claims
P.O. Box 30985
Salt Lake City, UT
84130-0985

1-800-842-5252



Where to file claims for United HealthCare Plan D (Under Policy GA-23111):

All claims under GA-23111, Plan D, will be processed in United HealthCare's Salt Lake City office. The new address and telephone number is:

United HealthCare
P.O. Box 30404
Salt Lake City, UT
84130-0404
1-800-809-0453

MetLife Policy GA-23000
Life Insurance Claim Information
MetLife
P.O. Box 6122
Utica, NY 13504-6122
1-800-310-7770

United HealthCare Policy GA-23000
Patient Advocate Program:
1-800-842-4555
United HealthCare Silent Witness Program
To report suspected billing fraud:
1-800-666-FRAUD

Aetna Managed Care Membership Services
P.O. Box 7064
Dover, DE
19903-1512
1-800-842-4044

Mental Health and Substance Abuse Benefits
For treatment, claims or inquiries call:
Value Behavioral Health
(VBH)
800-934-7245
(800-934-RAIL)

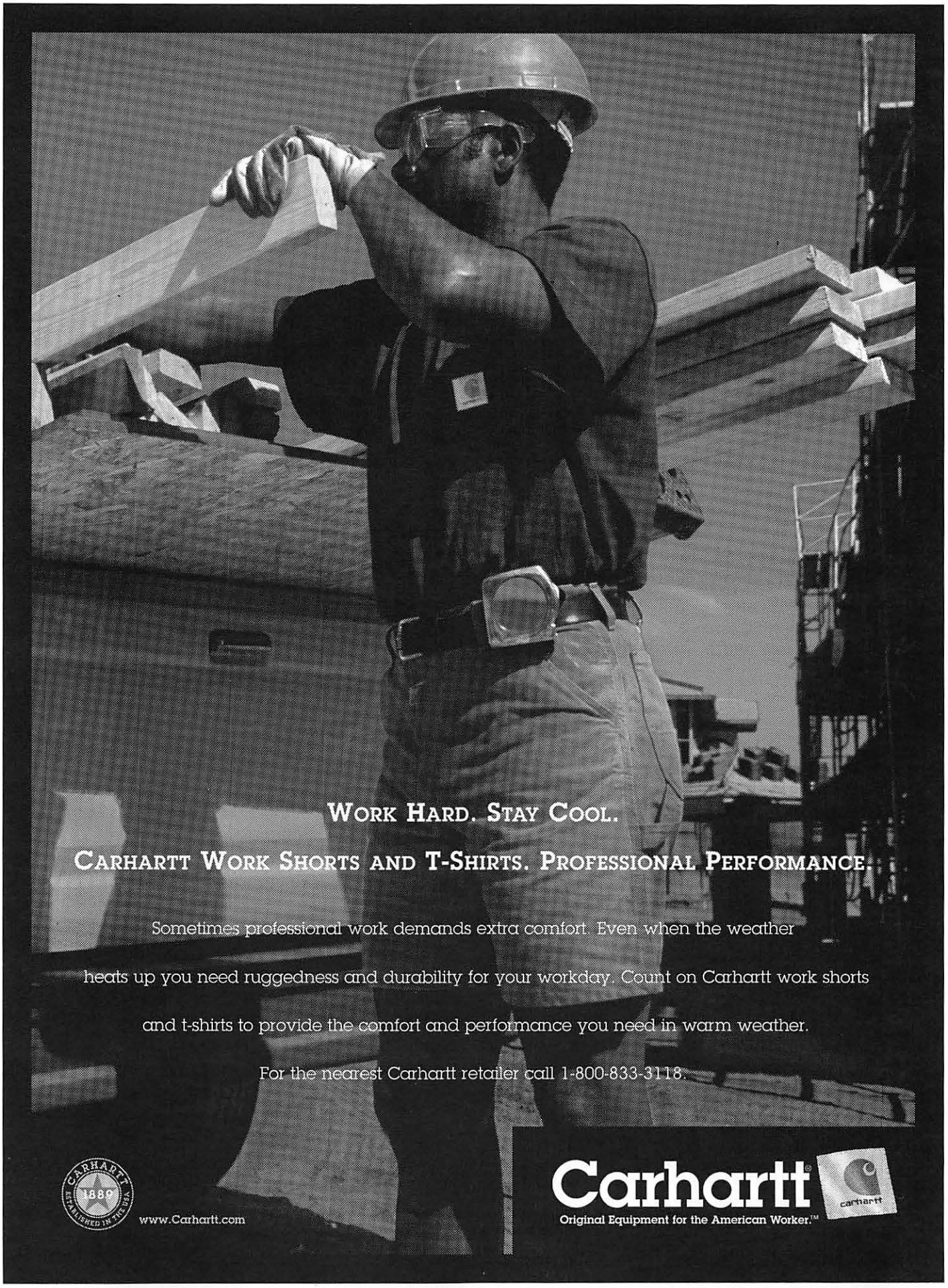
Supplemental Sickness Benefits under Group Policy No. R-5000
Where to file claims:
Provident Insurance Co.
Group Railroad Claims
P.O. Box 180135
Chattanooga, TN 37401-7135
1-800-542-4231
Fax: (615) 499-3429

Dental Benefits under Group Policy No. GP-12000
Where to file claims:

Aetna Life Insurance Company
P.O. Box 120
Grand Rapids, MI 49501-0120
(616) 942-6400

Managed Pharmacy Benefit
Retail pharmacy network provides medication for acute, short-term care. Mail-order prescription service provides medication for chronic, long-term care. Managed Pharmacy Benefit is available to members covered under United HealthCare Plans GA-23000, GA-23111 Plan D, and GA-46000.

Merck-Medco Rx Services
1-800-842-0070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Federal Income Tax and Railroad Retirement Benefits

The following questions and answers describe the benefit information statements issued by the Railroad Retirement Board each January for Federal income tax purposes. Railroad retirement beneficiaries needing information about these statements, or tax withholding from their benefits, should contact the nearest office of the Railroad Retirement Board. For further Federal income tax information, railroad retirement beneficiaries should contact the nearest office of the Internal Revenue Service.

1. **How are the annuities paid under the Railroad Retirement Act treated under the Federal income tax laws?**

In most cases, part of a railroad retirement annuity is treated like a social security benefit for income tax purposes, while other parts of the annuity are treated like private and public service pensions for tax purposes. Consequently, most annuitants are sent two benefit information statements from the Railroad Retirement Board each January, even though they receive only a single annuity payment each month.

2. **Which railroad retirement benefits are treated as social security benefits for Federal income tax purposes?**

The part of a railroad retirement annuity equivalent to a social security benefit based on comparable earnings is treated for Federal income tax purposes the same way as a social security benefit. The amount of these benefits that may be subject to Federal income tax, if any, depends on the beneficiary's income.

If adjusted gross income plus non-taxable interest income and half of the social security equivalent benefit payments exceed:

- $25,000 for an individual, $32,000 for a married couple filing jointly, and zero for a married individual who files separately but lived with his or her spouse any part of the year, up to 50 percent of these railroad retirement benefit payments may be considered taxable income;
- $34,000 for an individual, $44,000 for a married couple filing jointly, and zero for a married individual who files separately but lived with his or her spouse any part of the year, up to 85 percent of these benefits may be taxable.

3. **Which railroad retirement benefits are treated like private and public service pensions for Federal income tax purposes?**

Railroad retirement annuity payments exceeding social security equivalent payments, plus any vested dual benefits and supplemental annuities, are all treated like private and public service pensions for Federal income tax purposes. In some cases, primarily those in which early retirement benefits are payable to retired employees and spouses between ages 60 and 62, and some occupational disability benefits, the entire annuity may be treated like a private or public pension. This is because social security retirement benefits are not payable before age 62 and social security benefit entitlement requires total disability.

For annuities beginning after July 1, 1986, railroad retirement payments exceeding social security equivalent levels are generally taxable under the Internal Revenue code General Rule or Simplified General Rule. For income tax purposes under these rules, contributory payments are subject to income tax immediately upon retirement, but are prorated to yield a tax-free amount based on an employee's previously-taxed pension contributions.

For railroad retirement annuitants, **employee contributions** (referred to by the IRS as an employee's investment in the contract (cost)) are considered to be the amount of railroad retirement payroll taxes paid by the employee over and above comparable social security payroll tax rates. Employee contributions are not a payment or income received during the tax year.

However, vested dual benefit payments and railroad retirement supplemental annuities are considered noncontributory and fully taxable. Nor do spouse annuity payments exceeding social security equivalent payments include a tax-free amount; these benefits are also fully taxable.

Additional information about the tax treatment of railroad retirement benefits over and above

social security equivalent benefits can be found in IRS Publication 575, *Pension and Annuity Income,* and Publication 939, *General Rule for Pensions and Annuities.* If the employee died during the tax year, survivors should also refer to these publications because a death benefit exclusion may apply.

4. **What information is shown on the railroad retirement benefit statements sent to annuitants in January?**

One statement, the blue and white Form RRB-1099 (or black and white Form RRB-1042S for nonresident aliens), shows the amount of any social security equivalent or special minimum guaranty payments made during the tax year, the amount of any such benefits that an annuitant may have repaid to the Board during the tax year, and the net amount of these payments after subtracting the repaid amount. The amount of any offset for workers' compensation and the amount of Federal income tax withheld from these payments are also shown.

The other statement, the green and white Form RRB-1099-R (for both U.S. citizens and nonresident aliens), shows the total amount of contributory railroad retirement benefits over and above social security equivalent benefits, plus any noncontributory vested dual benefits and/or supplemental annuities paid to the annuitant during the tax year, as well as the amount of an employee's railroad retirement payroll tax contributions. Also shown is the amount of Federal income tax withheld from these payments. In addition, the statement reflects the amount of any benefits that an annuitant may have repaid to the Board during the tax year. However, this amount has not been subtracted from the gross amounts shown because its treatment depends on the years to which the repayment applies and its taxability in those years. To determine the year or years to which the repayment applies, annuitants should contact the Board.

The total Part B Medicare premiums deducted from the railroad retirement annuity may also be shown on either Form RRB-1099 (Form RRB-1042S for nonresident aliens) or Form RRB-1099-R.

Copy B and/or Copy 2 of Form RRB-1099-R needs to be submitted with a tax return. Annuitants should retain Copy C of all statements for their records, especially if they may be required to verify their income in connection with other government programs.

5. **Does Form RRB-1099-R show the taxable amount of any contributory railroad retirement benefits or just the total amount of such benefits paid during the tax year?**

Since 1993, only the total amounts of contributory railroad retirement benefits paid over and above social security equivalent benefits are shown. Tax-free amounts are no longer subtracted.

Annuitants may continue to use the tax-free amounts previously calculated by the Railroad Retirement Board under the General Rule method if they wish to do so. However, use of this Board-computed tax-free amount precludes using alternate tax treatments, such as the simplified General Rule, that may be more advantageous in some cases. Annuitants wishing to consider alternate tax treatments should refer to the IRS-1040-1 package issued each year and/or IRS Publication 575, *Pension and Annuity Income.* Annuitants preferring to compute the tax-free amount themselves under the General Rule method, or to verify the Board's figures, should refer to IRS Publication 939, *General Rule for Pensions and Annuities.*

6. **What other information is included with the railroad retirement benefit statements?**

Included with the statements are detailed explanations of all the items on the statements and the toll-free telephone number of the Internal Revenue Service.

7. **What if a person receives social security as well as railroad retirement benefits?**

Railroad retirement annuitants who also received social security benefits during the tax year receive a Form SSA-1099 (or Form SSA-1042S if they are nonresident aliens) from the Social Security Administration. They should add the net social security equivalent or special guaranty amount shown on Form RRB-1099 (or Form RRB-1042S) to the net social security income amount shown on Form SSA-1099 (or Form SSA-1042S) to get the correct total amount of these benefits. They should then enter this total on the Social Security Benefits Worksheet in the instructions for Form 1040 or 1040A to determine if their social security and railroad retirement social security equivalent benefits are to be considered as taxable income.

Additional information on the taxability of these benefits can be found in IRS Publication 915, *Social Security and Equivalent Railroad Retirement Benefits.*

8. **Are the residual lump sums, lump-sum death payments or separation allowance lump-sum amounts paid by the Railroad Retirement Board subject to Federal income tax?**

No. These amounts are not subject to Federal income tax.

9. **Are Federal income taxes withheld from railroad retirement annuities?**

Yes, and the amounts withheld are shown on the statements issued by the Board each year. However, an annuitant may request that Federal income taxes not be withheld, unless the annuitant is a nonresident alien or a U.S. citizen living outside the United States.

Annuitants can voluntarily choose to have Federal income tax withheld from their social security equivalent payments. To do so, they must complete IRS Form W-4V, *Voluntary Withholding Certificate,* and send it to the Board. They can choose withholding from their social security equivalent payments at the following rates: 7 percent, 15 percent, 28 percent, or 31 percent.

Annuitants who wish to have Federal income taxes withheld from the portions of their annuity over and above social security equivalent benefits must complete a tax withholding election on Form RRB W-4P, *Withholding Certificate For Railroad Retirement Payments,* and send it to the Board. An annuitant is **not** required to file Form RRB W-4P. If that form is not filed, the Board will withhold taxes only if the combined portions of his or her annuity over and above social security equivalent benefits exceed $1,241.33. In that case, the Board withholds taxes as if the annuitant were married and claiming three allowances.

10. **How is tax withholding applied to the railroad retirement benefits of nonresident aliens?**

Under the Internal Revenue Code, nonresident aliens are subject to a 30-percent tax on income from sources within the United States not connected to a U.S. trade or business. The 30-percent rate applies to all annuity payments exceeding social security equivalent payments and to 85 percent of the annuity portion treated as a social security benefit. The Code also requires the Board to withhold the tax. The tax can be at a rate lower than 30 percent or can be precluded entirely if the tax treaty between the United States and the country of residence provides such an exemption, and the nonresident alien completes and sends Form RRB-1001, *Nonresident Alien Questionnaire,* to the Board. Form RRB-1001 secures citizenship, residency and tax treaty claim information for nonresident beneficiaries (nonresident aliens or U.S. citizens residing outside the United States) Form RRB-1001 is sent by the Board to nonresident aliens every three years to renew the claim for a tax treaty exemption. **Failure by a nonresident alien to complete Form RRB-1001 will cause loss of the exemption until the exemption is renewed.** Such renewals have no retroactivity. Also, effective January 1, 2000 a nonresident alien must include his or her United States taxpayer identifying number on Form RRB-1001. Otherwise, any tax treaty exemption claimed on the form is not valid. The majority of nonresident aliens receiving annuities from the Board are citizens of Canada, which has a tax treaty with the United States.

If a Canadian citizen claims an exemption under the tax treaty, no tax is withheld from the annuity portion equivalent to a social security benefit and a withholding rate of only 15 percent is applied to those annuity payments exceeding social security equivalent payments.

Additional information concerning the taxation of nonresident aliens can be found in IRS Publication 519, *U.S. Tax Guide for Aliens.*

11. **Are unemployment benefits paid under the Railroad Unemployment Insurance Act subject to Federal income tax?**

All unemployment benefit payments are subject to Federal income tax. Each January the Board sends Form 1099-G to individuals, showing the total amount of railroad unemployment benefits paid during the previous year.

12. **Are sickness benefits paid by the Railroad Retirement Board subject to Federal income tax?**

Sickness benefits paid by the Board, except for sickness benefits paid for on-the-job injuries, are subject to Federal income tax under the same limitations and conditions that apply to the taxation of sick pay received by workers in other industries. Each January the Board sends Form W-2 to affected beneficiaries.

13. **Does the Board withhold Federal income tax from unemployment and sickness benefits?**

The Board withholds Federal income tax from unemployment and sickness benefits only if requested to do so by the beneficiary.

14. **Are railroad retirement and railroad unemployment and sickness benefits paid by the Board subject to State income taxes?**

The Railroad Retirement and Railroad Unemployment Insurance Acts specifically exempt these benefits from State income taxes.

15. **Can a railroad employee claim a tax credit on his or her Federal income tax return if**

the employer withheld excess railroad retirement taxes during the year?

If any one railroad employer withheld more than the annual maximum amount, the employee must ask that employer to refund the excess. It cannot be claimed on the employee's return.

16. **Can a railroad employee working two jobs during the year get a tax credit if excess retirement payroll taxes were withheld by the employers?**

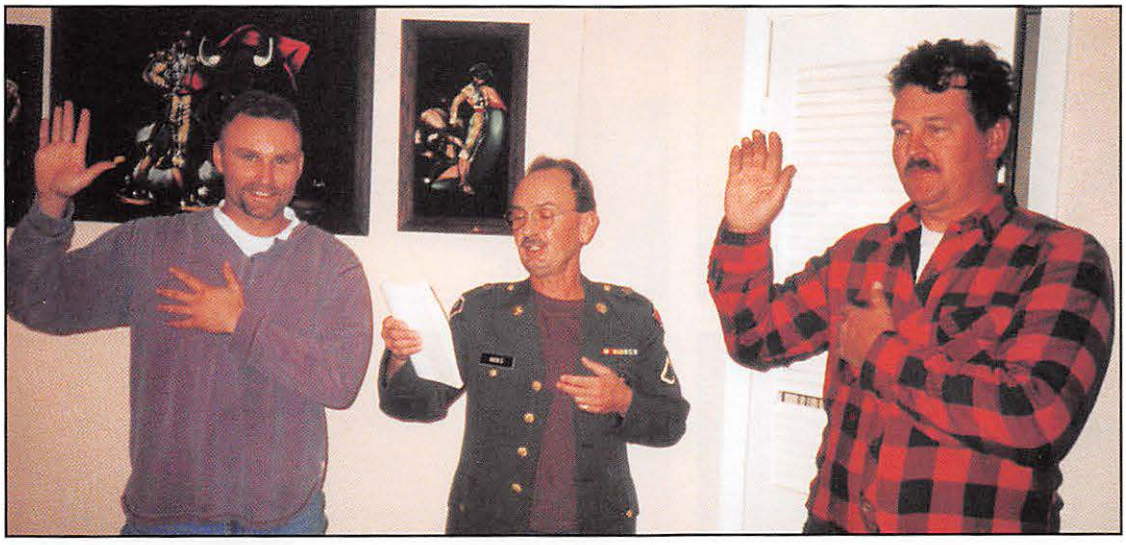
Railroad employees who also worked for a nonrailroad social security covered employer in the same year may, under certain circumstances, receive a tax credit equivalent to any excess social security taxes withheld.

Employees who worked for two or more railroads during the year, or who had tier I taxes withheld from their Railroad Retirement Board sickness benefits in addition to their railroad earnings, may be eligible for a tax credit of any excess tier I or tier II railroad retirement taxes withheld. The amount of tier I taxes withheld from sickness benefits paid by the Board is shown on Form W-2 issued to affected beneficiaries. Employees who had tier I taxes withheld from their supplemental sickness benefits may also be eligible for a tax credit of any excess tier I tax.

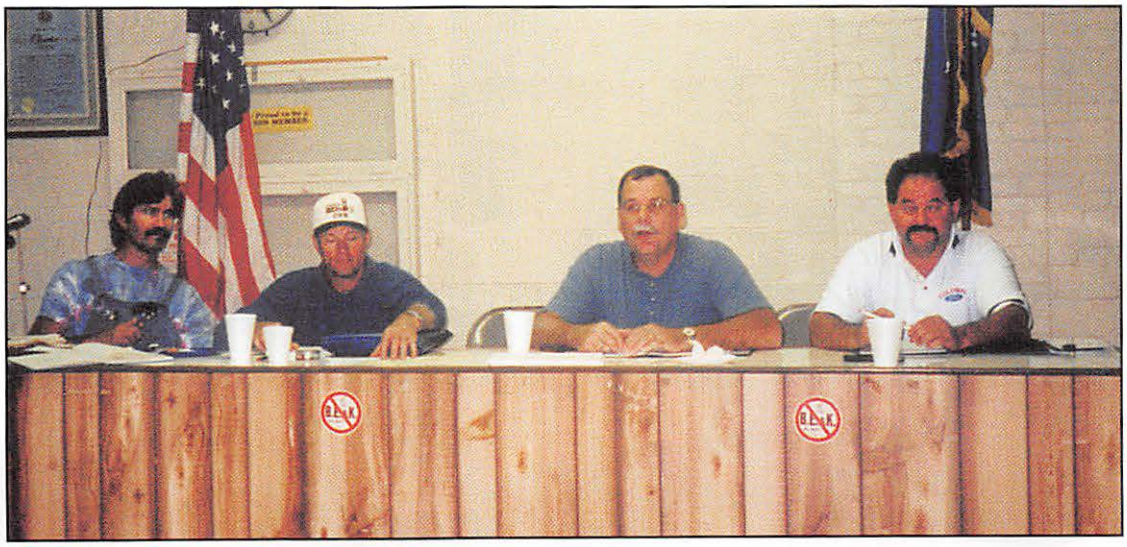
Such tax credits may be claimed on an employee's Federal income tax return.

Employees who worked for two or more railroads, received sickness benefits or had both railroad retirement and social security taxes withheld from their earnings, should see IRS Publication 505, *Tax Withholding and Estimated Tax,* for information on how to figure any excess railroad retirement or social security tax withheld.

Local Meeting

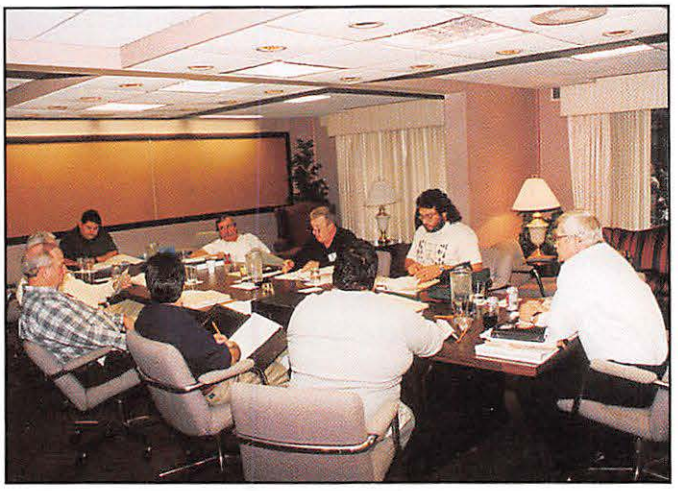


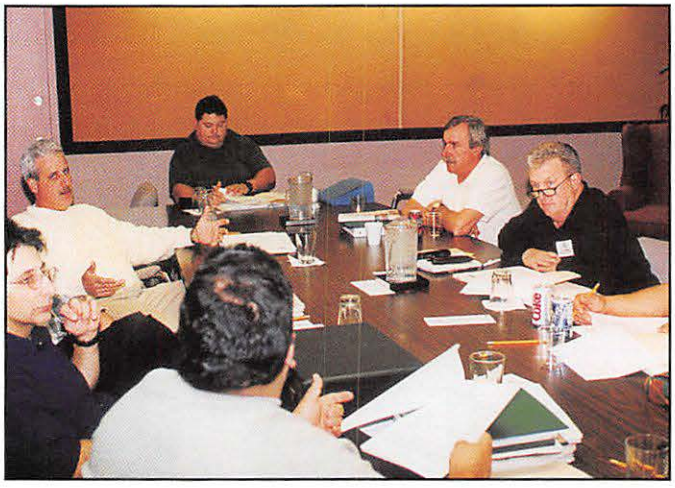
Swearing in of newly elected officers at a meeting of Local 194.

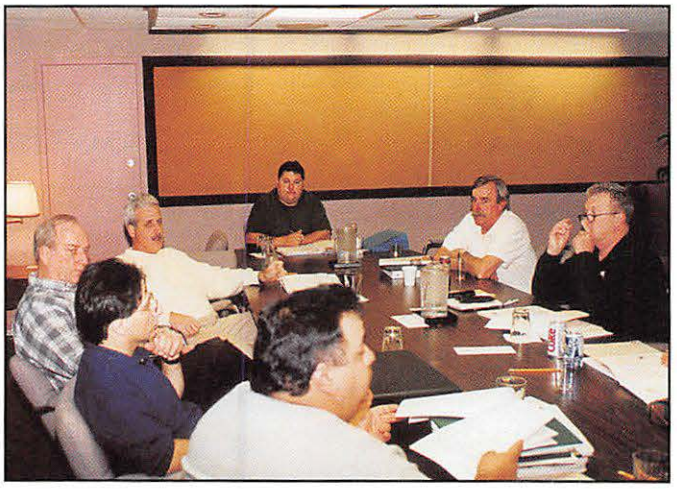


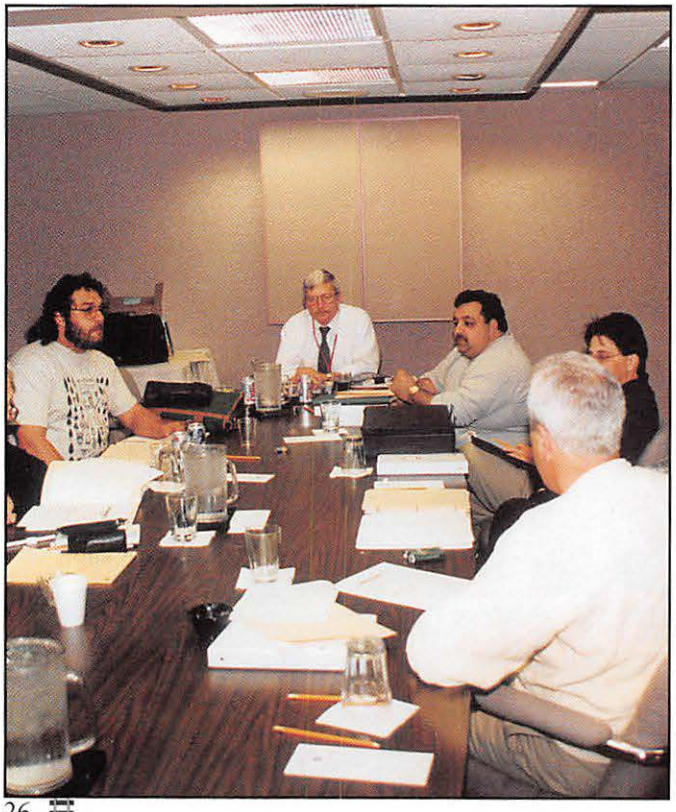
Local 89 Officers address members at a Local Meeting.

Amtrak Eastern General Committee Meeting

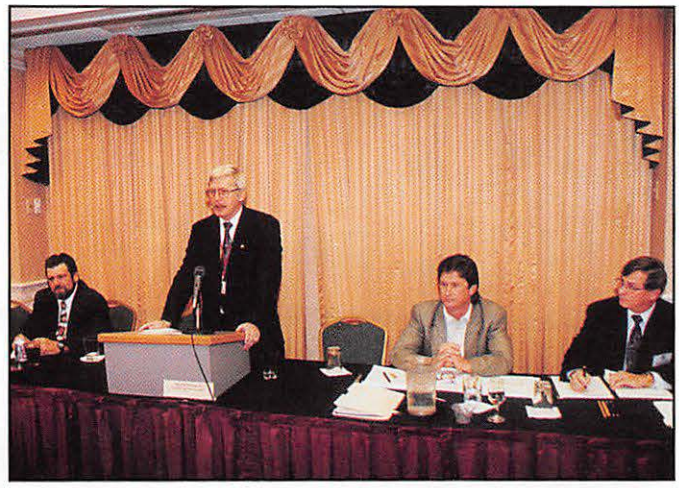






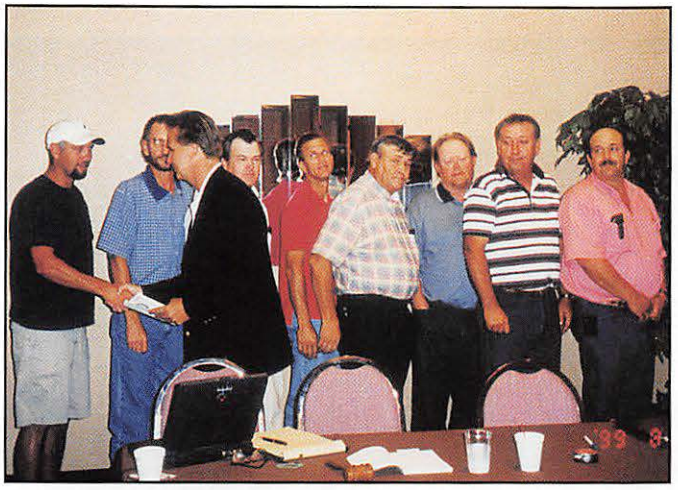


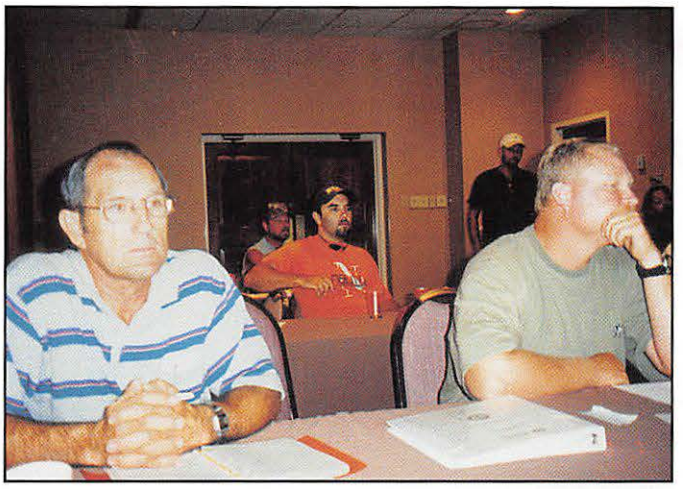
United General Committee Meeting

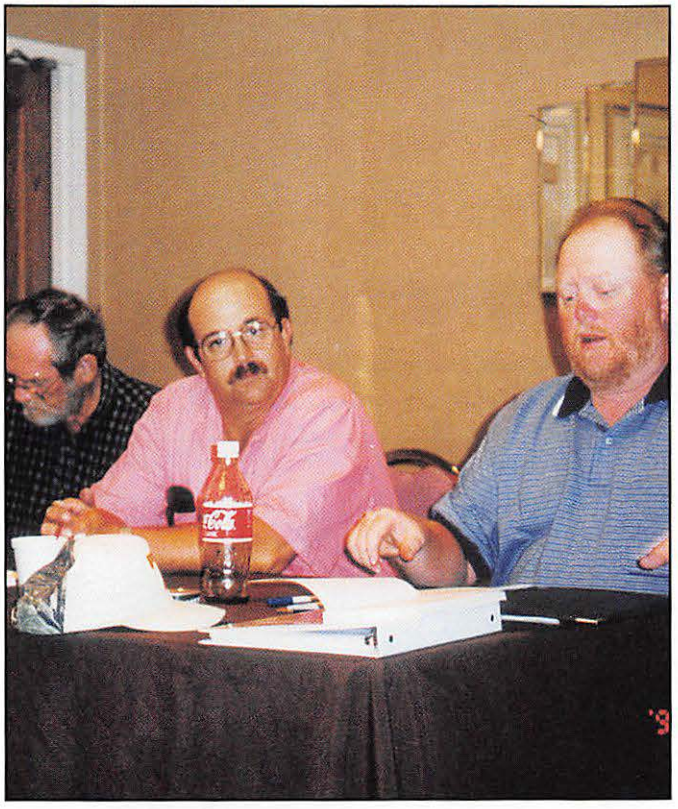


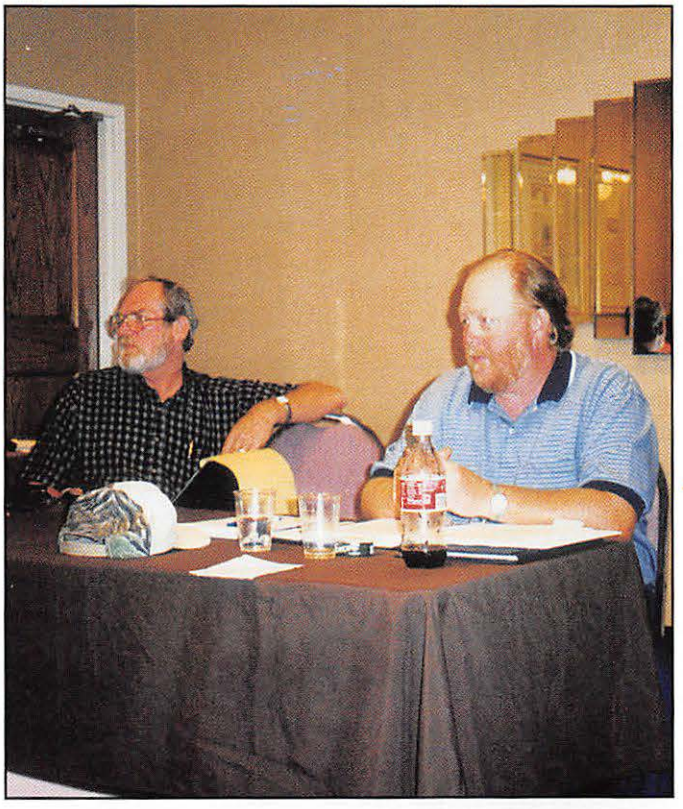
Seaboard Coast Line General Committee Meeting

Illinois Central Gulf General Committee Meeting









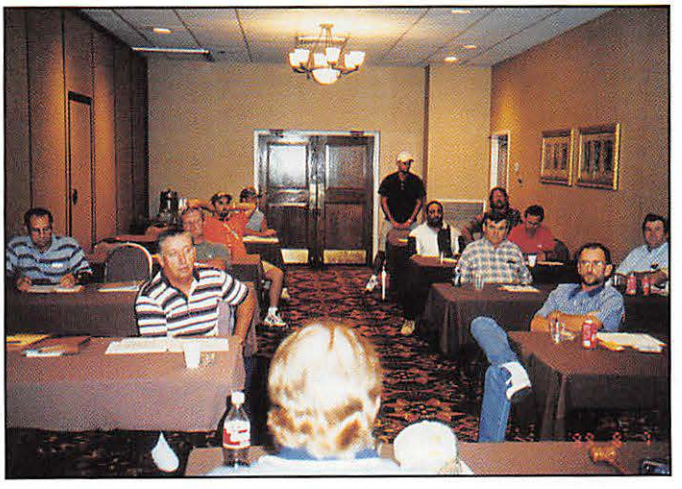
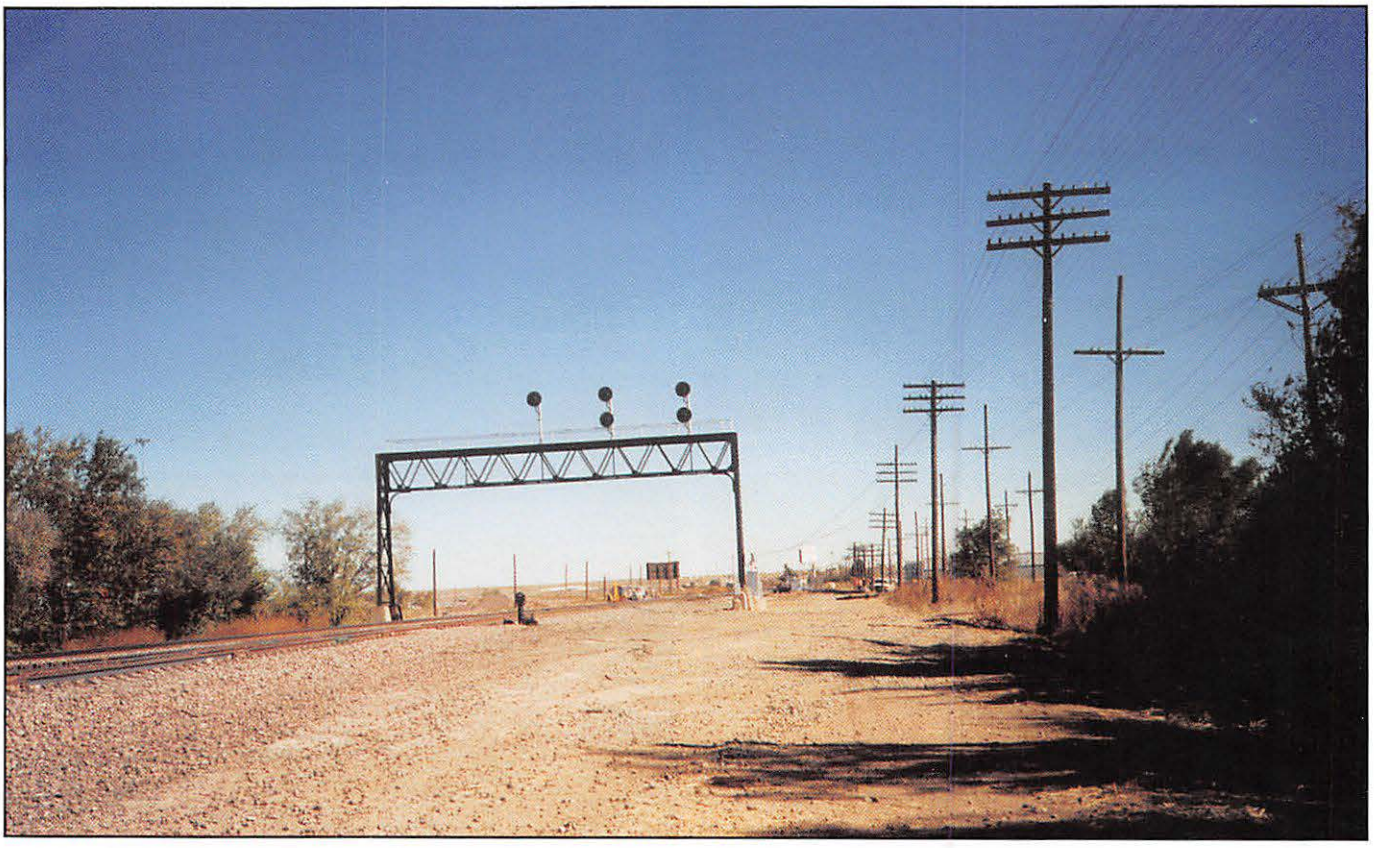


PHOTO CONTEST WINNERS FOR FEBRUARY 2000



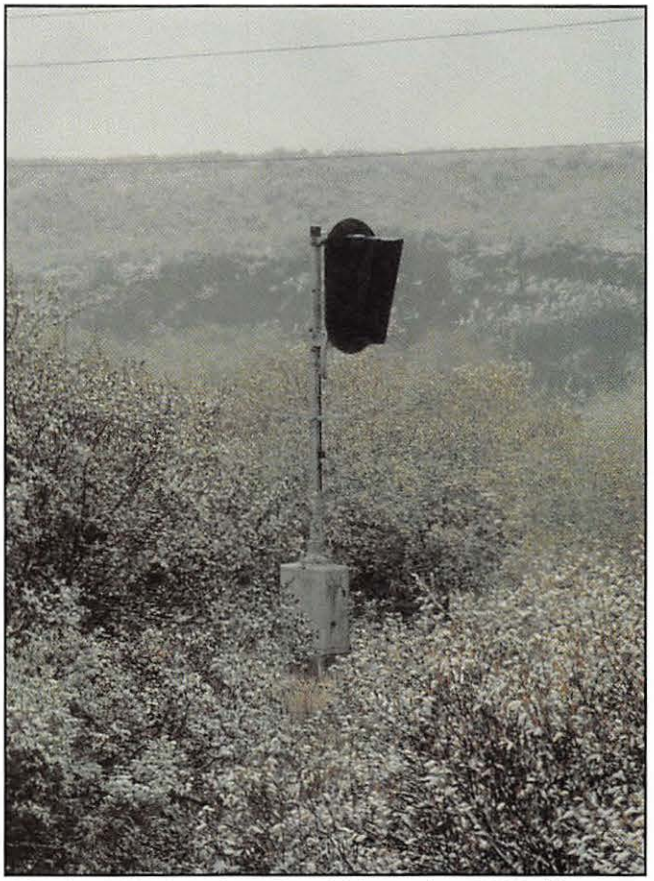
Bridge Signal at Canyon, TX. ***Photo submitted by: D.D. Blankenship, Retired member Local 161.***

Testing generators for distribution for possible Y2K problems. ***Photo submitted by: W.R. Vodder, President Local 108.***

Readying generators for distribution on the U.P. ***Photo submitted by: W.R. Vodder, President Local 108.***

Bridge Signal being dismantled and replaced by BNSFS Signal Gang #14. ***Photo submitted by: D.D. Blankenship, Retired member Local 161.***

CTC Maintainer adjusting gate mechanism at Bridger, MT crossing BNSF Casper Subdivision. ***Photo submitted by: G.T. Urfer, Local 87.***



Number 1 Milwaukee Road Memories 2000. ***Photo submitted by: G.T. Urfer, Local 87.***

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